

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant	:	Arnold Klayman
Appl. No.	:	10/614,623
Filed	:	July 7, 2003
For	:	AUDIO ENHANCEMENT SYSTEM
Examiner	:	Ping Lee
Group Art Unit	:	2615

RESPONSE TO FEBRUARY 27, 2008 OFFICE ACTION**Mail Stop Amendment**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed February 27, 2008, Applicant respectfully submits the following amendments and comments.

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Summary of Interview begins on page 10 of this paper.

Remarks/Arguments begin on page 11 of this paper.